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MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATIONS

CENTRAL EXCISES

New Delhi, the 28th September 1958

G.S.R. 857.—In exercise of the powers conferred by sub-item (1) of item 14 of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944) and rule 96F of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby fixes the following rates of duty on tea, all varieties except package tea, namely—

Zone	Place of Production	Rate of Duty per lb.
		naye paise
I	Districts of Goalpara and Cachar in Assam State	2
	Centrally administered territory of Tripura ;	
	Siliguri sub-division of the Darjeeling district and the district of West Dinajpur and other districts in West Bengal excluding the district of Jalpaiguri and other sub-divisions of Darjeeling district :	
	Gudalur taluka of the district of Nilgiris and districts of Kanya Kumari and Tinneveli in Madras State ;	
	Peermade, Udumancholai, Meenachhal and Kanchirapalli talukas of the district of Kottayam and districts of Ernakulam, Trivandrum, Quilon, Cannanore, Kozhikode, Trichur and Palghat in Kerala State ;	
	All areas in the States of Punjab, Bihar, Uttar Pradesh and the centrally administered territory of Himachal Pradesh ;	
	Any other areas in the territory of India other than areas included in Zones II and III.	
II	Districts of Nowgaon and Kamrup in Assam State	
	District of Jalpaiguri in West Bengal ;	
	Districts of Hassan, Chickmagalur and Coorg in Mysore State ;	
	Devikulam taluka of the district of Kottayam in Kerala State ;	
	Districts of Coimbatore and Madura in Madras State.	

Zone	Place of Production	Rate of Duty per lb.
		naye paise
III	Districts of Darrang, Lakhimpur and Sibsagar in Assam State; The Sadar, Kurseong and Kalimpong sub-divisions of the Darjeeling district in West Bengal ; District of Nilgiris excluding Gudalur taluka in Madras State	10

Provided that the rate of duty leviable on tea manufactured in one zone from green leaves grown in another zone shall be the rate applicable to the zone in which such leaves were grown.

[No. 96/58.]

G.S.R. 858.—In exercise of the powers conferred by section 37 of the Central Excises and Salt Act, 1944 (I of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following further amendment in the Central Excise Rules, 1944, namely:—

In rule 13 of the said rules, for the words "salt and vegetable non-essential oils", the words "salt, vegetable non-essential oils and tea" shall be substituted.

[No. 97/58.]

G.S.R. 859.—In exercise of the powers conferred by rule 12 of the Central Excise Rules, 1944, the Central Government hereby makes the following further amendments in the Ministry of Finance (Revenue Division) Notification No. 10-Central Excises, dated the 5th April, 1949, namely—

In the table annexed to the said notification:—

(a) in the entries in column 2 against serial No. 1, the item "Tea" shall be omitted; and

(b) after Serial No 10 and the entries relating thereto, the following shall be inserted, namely—

I	2	3	4	5
" II 333	" II Package Tea	Do.	21 naye paise per lb.	.."

[No. 98/58.]

G.S.R. 860.—In exercise of the powers conferred by rule 12 of the Central Excise Rules, 1944, as applied to the State of Pondicherry, the Central Government hereby makes the following further amendments in the Ministry of Finance (Revenue Division) Notification No. 45-Central Excises, dated the 1st November, 1954, namely—

In the table annexed to the said notification:—

(a) in the entries in column 2 against serial No. 1, the item "Tea" shall be omitted; and

(b) after serial No. 10, and the entries relating thereto, the following entry shall be inserted, namely—

I	2	3	4	5
" II	Package tea	Do.	21 naye paise per lb.	.."

[No. 99/58.]

G.S.R. 861.—In exercise of the powers conferred by section 37 of the Central Excises and Salt Act, 1944 (I of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following further amendments in the Central Excise Rules, 1944, namely:—

In Chapter V of the said Rules, in section 'E.II-TEA', before rule 96H, the following rules shall be inserted, namely:—

"96F. *Fixation of areas for the purpose of excise duty.*—Having regard to the weighted average sale price in the internal and export auctions of tea in India, the Central Government may, by notification in the Official Gazette, from time to time group areas into zones for the purpose of assessment of tea produced in such areas.

96G. *Manufacture of tea from green leaves grown in other areas.*—A manufacturer shall not, except with the prior permission of the Collector and except in accordance with such procedure as the Collector may prescribe in this behalf, receive green leaves for manufacture of tea from an area to which a higher rate of duty on tea is applicable."

[No. 100/58.]

G.S.R. 862.—In pursuance of sub-rule (1) of rule 8 of the Central Excise Rules 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue) G.S.R. No. 435, dated the 1st June, 1958.

[No. 101/58.]

B. N. BANERJI, Jt. Secy.

(Department of Revenue)

CUSTOMS

New Delhi, the 28th September 1958

G.S.R. 863.—In exercise of the powers conferred by item No. 5 of the Second Schedule to the Indian Tariff Act, 1934 (32 of 1934), as substituted by clause 2 of the Tea (Alteration in Duties of Customs and Excise) Bill, 1958, the Central Government hereby fixes the rate of duty of customs leviable on tea under the said item at 26 naye paise per lb.

[No. 242/58.]

G.S.R. 864.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 111-Customs, dated the 16th May, 1957, the Central Government hereby exempts tea falling under item No. 5 of the Second Schedule to the Indian Tariff Act, 1934 (32 of 1934) and of the description specified in column 2 of the table hereto annexed, from so much of the duty of customs leviable thereon under the last mentioned Act as is in excess of the duty calculated at the rate specified in column 3 of the table, when such tea is exported from India or the State of Pondicherry.

TABLE

Item in the Second Schedule to the Indian Tariff Act, 1934	Description	Rate of duty
1	2	3
3 5 (u)	When the price of tea exceeds Rs. 2.50 per lb. but does not exceed Rs. 3.25 per lb.	26 naye paise per lb.
5 (uu)	When the price of tea exceeds Rs. 3.25 per lb. but does not exceed Rs. 4.00 per lb.	26 naye paise per lb.
5 (uv)	When the price of tea exceeds Rs. 4.00 per lb. but does not exceed Rs. 4.75 per lb.	26 naye paise per lb.
5 (v)	When the price of tea exceeds Rs. 4.75 per lb.	26 naye paise per lb.

[No. 243/58.]

